

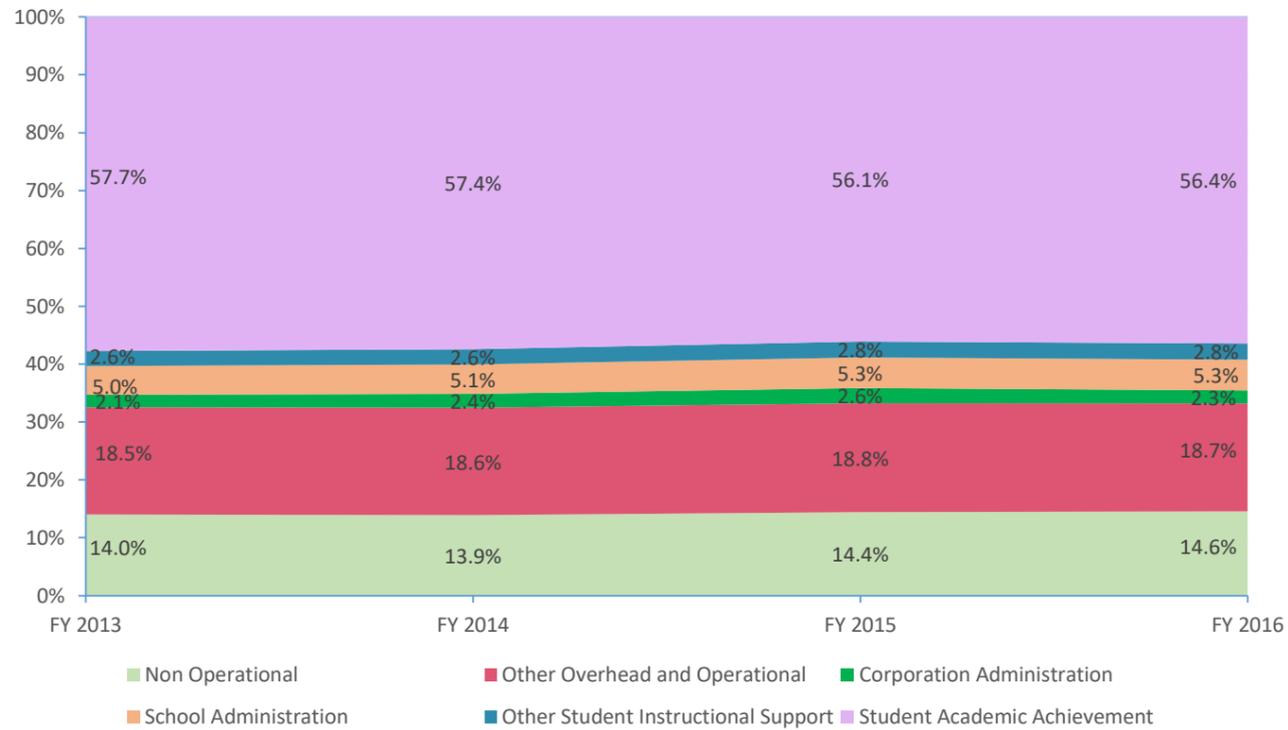
School Corporation Expenditures by Account
Biannual Financial Report Data
Paoli Community School Corp (6155)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,421,321	54.4%	\$9,899,515	38.9%	\$9,332,838	57.7%	\$9,109,116	57.4%	\$9,093,599	56.1%	\$9,151,338	56.4%
Student Instructional Support	\$1,002,122	5.8%	\$1,123,722	4.4%	\$1,223,583	7.6%	\$1,225,018	7.7%	\$1,302,770	8.0%	\$1,313,822	8.1%
Total	\$10,423,442	60.2%	\$11,023,237	43.3%	\$10,556,421	65.3%	\$10,334,135	65.1%	\$10,396,368	64.1%	\$10,465,161	64.5%

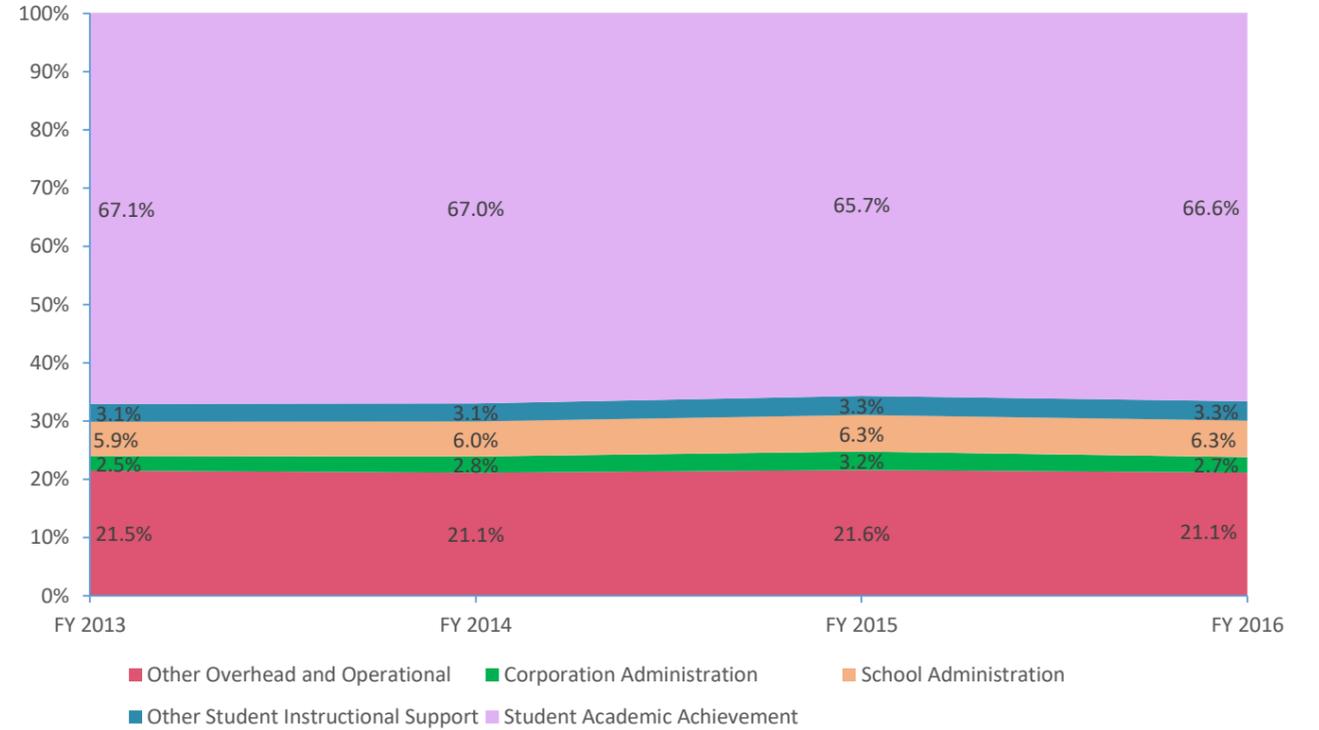
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,905,679	16.8%	\$3,179,026	12.5%	\$3,341,962	20.7%	\$3,324,490	21.0%	\$3,477,673	21.4%	\$3,390,470	20.9%
Non Operational	\$3,979,440	23.0%	\$9,834,965	38.6%	\$2,267,343	14.0%	\$2,206,344	13.9%	\$2,338,915	14.4%	\$2,360,737	14.6%
Not Categorized	\$0	0.0%	\$1,423,003	5.6%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,885,119	39.8%	\$14,436,994	56.7%	\$5,609,305	34.7%	\$5,530,834	34.9%	\$5,816,588	35.9%	\$5,751,207	35.5%

Grand Total	\$17,308,561	\$25,460,231	\$16,165,726	\$15,864,968	\$16,212,956	\$16,216,368
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Paoli Community School Corp (6155)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$356,242	\$519,994	\$484,332	\$489,733	37.5%	-5.8%	1.1%
11100	Regular Programs	Elementary	\$2,524,477	\$3,606,676	\$3,407,798	\$3,377,686	33.8%	-6.3%	-0.9%
11300	Regular Programs	High School	\$2,233,203	\$3,336,089	\$2,886,060	\$2,806,701	25.7%	-15.9%	-2.7%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$0	\$39,769	NA	NA	NA
11420	Regular Programs	Vocational Education - Agriculture B	\$129,329	\$175,012	\$214,413	\$185,439	43.4%	6.0%	-13.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$103,153	\$134,731	\$126,027	\$150,782	46.2%	11.9%	19.6%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$5,860	\$8,594	(\$0)	\$1,026	-82.5%	-88.1%	285030.6%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$85,283	\$116,586	\$104,778	\$21,890	-74.3%	-81.2%	-79.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$161,146	\$11,688	\$0	\$0	-100.0%	-100.0%	NA
12350	Special Programs	Physical Impairment - Homebound	\$5,923	(\$13)	\$1,043	\$0	-100.0%	100.0%	-100.0%
12520	Special Programs	Culturally Different - Compensatory	\$18,497	\$0	\$0	\$0	-100.0%	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$48,903	\$0	\$0	\$0	-100.0%	NA	NA
12900	Special Programs	Other Special Programs	\$81,745	\$44,894	\$17,638	\$24,148	-70.5%	-46.2%	36.9%
14100	Summer School Programs	Elementary	\$106,804	\$110,860	\$72,103	\$76,202	-28.7%	-31.3%	5.7%
14300	Summer School Programs	High School	\$44,289	\$61,511	\$85,278	\$79,658	79.9%	29.5%	-6.6%
16200	Remediation	Preventive Remediation	\$35,583	\$64,310	\$11,119	\$0	-100.0%	-100.0%	-100.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$293,111	\$350,157	\$479,387	\$517,170	76.4%	47.7%	7.9%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$585,634	\$837,035	\$778,491	\$791,056	35.1%	-5.5%	1.6%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$1,962	\$0	NA	NA	-100.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$0	\$75	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$12,240	\$26,849	\$14,700	\$20,500	67.5%	-23.6%	39.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$20,499	\$15,136	\$0	\$833	-95.9%	-94.5%	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$97	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$91,229	\$162,422	\$117,099	\$117,805	29.1%	-27.5%	0.6%
22230	Instruction	Library/Media Services - Audiovisual	\$178	\$0	\$0	\$0	-100.0%	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$69,050	\$3,846	\$0	\$0	-100.0%	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$70,460	\$99,851	\$115,674	\$117,440	66.7%	17.6%	1.5%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$5,904	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$322	\$0	NA	NA	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$148,716	\$213,286	\$175,374	\$327,519	120.2%	53.6%	86.8%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$342,361	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$7,574,011	\$9,899,515	\$9,093,599	\$9,151,338	20.8%	-7.6%	0.6%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$192,804	\$257,345	\$242,438	\$249,126	29.2%	-3.2%	2.8%
21340	Students	Health Services - Nurse Services	\$45,466	\$70,057	\$77,598	\$75,074	65.1%	7.2%	-3.3%
21390	Students	Health Services - Other Health Services	\$35	\$0	\$0	\$0	-100.0%	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$43,970	\$98,719	\$126,322	\$130,933	197.8%	32.6%	3.6%
24100	School Administration	Office of The Principal	\$486,065	\$697,601	\$856,412	\$858,689	76.7%	23.1%	0.3%
Student Instructional Support Total			\$768,340	\$1,123,722	\$1,302,770	\$1,313,822	71.0%	16.9%	0.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$26,948	\$62,361	\$75,237	\$68,899	155.7%	10.5%	-8.4%
23150	General Administration	Board of Education - Legal Services	\$8,843	\$7,104	\$2,095	\$815	-90.8%	-88.5%	-61.1%
23160	General Administration	Board of Education - Promotion Expenses	\$1,124	\$1,652	\$1,281	\$1,570	39.7%	-5.0%	22.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$5,843	\$0	\$0	\$0	-100.0%	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$265,592	\$401,184	\$299,119	\$286,961	8.0%	-28.5%	-4.1%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$1,290	\$0	\$350	\$1,500	16.3%	NA	328.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$478	\$3	\$0	\$0	-100.0%	-100.0%	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$1,649	\$1,016	\$0	\$0	-100.0%	-100.0%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$546	\$1,118	\$3,039	\$3,053	459.4%	173.2%	0.5%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$1,000	\$2,762	\$1,494	NA	49.4%	-45.9%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$41,904	\$0	NA	NA	-100.0%

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							2006 to 2016	2009 to 2016	2015 to 2016
25750	Central Services	Personnel Services - Health Services	\$1,499	\$997	\$2,867	\$640	-57.3%	-35.8%	-77.7%
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$101	\$0	\$0	\$0	-100.0%	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$13,097	\$1,200	\$0	\$0	-100.0%	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$44,304	\$61,920	\$58,715	\$58,739	32.6%	-5.1%	0.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$878,823	\$1,133,184	\$1,340,360	\$1,338,942	52.4%	18.2%	-0.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$29,028	\$89,392	\$21,380	\$40,778	40.5%	-54.4%	90.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$13,152	\$12,130	\$28,055	\$31,559	140.0%	160.2%	12.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,550	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$26,175	\$38,700	\$22,359	\$14,277	-45.5%	-63.1%	-36.1%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$20,000	\$20,000	NA	NA	0.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$69,054	\$47,178	\$58,281	\$61,512	-10.9%	30.4%	5.5%
27010	Student Transportation	Service Area Direction	\$21,251	\$25,484	\$31,292	\$31,848	49.9%	25.0%	1.8%
27100	Student Transportation	Vehicle Operation	\$152,115	\$139,545	\$152,027	\$134,197	-11.8%	-3.8%	-11.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$71,442	\$124,763	\$135,368	\$125,838	76.1%	0.9%	-7.0%
27400	Student Transportation	Purchase of School Buses	\$99,998	\$73,000	\$78,852	\$119,529	19.5%	63.7%	51.6%
27500	Student Transportation	Insurance on Buses	\$12,831	\$16,050	\$11,710	\$11,093	-13.5%	-30.9%	-5.3%
27700	Student Transportation	Contracted Transportation Services	\$280,800	\$314,767	\$355,296	\$384,485	36.9%	22.1%	8.2%
27900	Student Transportation	Other Student Transportation Services	\$2,022	\$1,985	\$13,277	\$8,290	310.0%	317.6%	-37.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$256,608	\$334,272	\$377,796	\$342,796	33.6%	2.5%	-9.3%
31400	Food Services Operations	Food Purchases	\$272,999	\$289,021	\$341,967	\$301,653	10.5%	4.4%	-11.8%
31900	Food Services Operations	Other Food Services	\$0	\$0	\$2,284	\$0	NA	NA	-100.0%
Overhead and Operational Total			\$2,559,161	\$3,179,026	\$3,477,673	\$3,390,470	32.5%	6.7%	-2.5%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$500	\$0	NA	NA	-100.0%
33200	Category not Specified	Community Recreation	\$32,805	\$57,897	\$54,487	\$58,470	78.2%	1.0%	7.3%
33400	Category not Specified	Athletic Coaches	\$141,422	\$121,154	\$172,729	\$165,976	17.4%	37.0%	-3.9%
33500	Category not Specified	Welfare Activities Services	\$1,088	\$1,105	\$593	\$872	-19.9%	-21.1%	47.0%
33910	Other Community Services	High School Band Uniforms	\$17,586	\$0	\$0	\$0	-100.0%	NA	NA
33930	Other Community Services	Latch Key Kid Program	\$0	\$0	\$10,053	\$28,291	NA	NA	181.4%
33990	Other Community Services	Other	\$2,088	\$80	\$2,750	\$2,500	19.7%	3027.0%	-9.1%
41000	Category not Specified	Land Acquisition and Development	\$0	\$38,945	\$0	\$0	NA	-100.0%	NA
43000	Category not Specified	Professional Services	\$19,789	\$8,657,577	\$34,545	\$8,850	-55.3%	-99.9%	-74.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,531,770	\$0	\$248,980	\$283,210	-88.8%	NA	13.7%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$42,066	\$4,421	NA	NA	-89.5%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$1,000	\$1,000	\$1,200	\$13,985	1298.5%	1298.5%	1065.4%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$0	\$9,251	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$0	\$0	\$164,062	\$127,125	NA	NA	-22.5%
51100	Principal on Debt	Bonds	\$155,550	\$55,600	\$70,300	\$0	-100.0%	-100.0%	-100.0%
52100	Interest on Debt	Bonds	\$23,760	\$15,956	\$1,488	\$0	-100.0%	-100.0%	-100.0%
53100	Lease Rental	Buildings-Principal	\$820,000	\$613,000	\$502,153	\$588,500	-28.2%	-4.0%	17.2%
53200	Lease Rental	Equipment-Principal	\$19,726	\$0	\$55,372	\$27,686	40.4%	NA	-50.0%
54200	Advancements and Obligations	Common School Fund - Principal	\$158,363	\$266,352	\$975,588	\$953,067	501.8%	257.8%	-2.3%
60150	Category not Specified	Donations to foundations	\$0	\$0	\$100	\$1,150	NA	NA	1050.0%
60700	Category not Specified	Scholarships	\$0	\$6,300	\$1,950	\$87,382	NA	1287.0%	4381.1%
Non Operational Total			\$3,924,946	\$9,834,965	\$2,338,915	\$2,360,737	-39.9%	-76.0%	0.9%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$74,126	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$9,187	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$29,001	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$2,168	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$425,623	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$54,743	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26492 - O&O NA Social Security - 2007 Account Code	\$84,529	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$12,896	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$32,028	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$4,361	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$7,562	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$1,049	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$1,185,180	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$147,119	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$207,326	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$34,178	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$1,233	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$175	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$176	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$43	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$129,119	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$18,196	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$17,924	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$4,159	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,482,103	\$0	\$0	\$0	NA	NA	NA
Not Categorized							
60120 Category not Specified Transfer to Self Insurance	\$0	\$1,423,003	\$0	\$0	NA	-100.0%	NA
Not Categorized Total	\$0	\$1,423,003	\$0	\$0	NA	-100.0%	NA